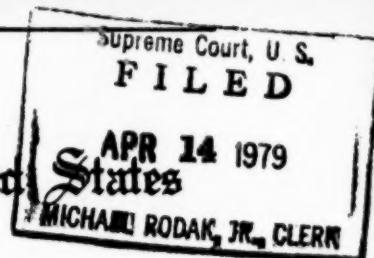


In The  
**Supreme Court of the United States**



October Term, 1978

No. 78-1490

HOLLAND UNIVERSAL LIFE CHURCH OF LOVE, REV.  
ROBERT B. GRAHAM, SR., PASTOR AND ASSOCIATE  
PASTOR, DANIEL J. CALLAHAN,

*Petitioners-Appellants,*

IN RE; Appeal of the Holland Universal Life Church of Love,  
and Rev. Robert B. Graham, Sr., Pastor and Associate Pastor,  
Daniel J. Callahan, from the Decision of the Bucks County  
Board of Assessment Appeals—County Tax Parcel No. 31-43-56

*On Petition for Writ of Certiorari to the Supreme Court of  
Pennsylvania*

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**BRIEF IN OPPOSITION FOR  
RESPONDENT TOWNSHIP OF NORTHAMPTON**

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**RESPONDENT'S BRIEF IN OPPOSITION**

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**INTRODUCTION**

The tax parcel involved in this litigation has been, and continues to be, the family home of Mr. and Mrs. Graham in a residential district of a suburb of Philadelphia.

The procedure in this case was a strange one. Mr. Graham, by mail, became a minister of the Church of Gospel Ministry, Inc., and also of the Universal Life Church, Inc., which latter

corporation granted him the title of "First Cardinal." On behalf of a local church of the Gospel Ministry, an application for exemption was filed with the Bucks County Board of Assessment. Subsequently, a local church of the Universal Life Church with Mr. and Mrs. Graham and their son as its trustees, entered into an agreement with the Grahams to purchase their residence; then, the Universal Life Church affiliated appealed the denial of exemption sought by the Gospel Ministry affiliate.

The record in the lower court evidences that various persons came to Mr. Graham's home on Sunday afternoons in 1977 to discuss national issues, and other secular subjects, but nowhere is there a reference to "worship." No membership list of the "church" was maintained, no financial reports were kept, and there was no record of donations. Mr. Graham invoked the Fifth Amendment when a subpoena was issued to produce the bank account records of the local "church."

On this procedure and this evidence, petitioners sought a fractional exemption of the residence from real estate taxes under the laws of Pennsylvania.

### ABSENCE OF A FEDERAL QUESTION

The Supreme Court of Pennsylvania denied a petition for allowance of appeal in this case; therefore the decision which your Honorable Court is being asked to review is that of the Pennsylvania Commonwealth Court [— Comm. Ct. — : 394 A.2d 665 (November 21, 1978)]. That decision was based *solely* upon an interpretation of the Pennsylvania exemption statute.

The Commonwealth Court did not decide the contention of respondents that petitioner-organization had no standing to sue. Nor did it decide those issues raised by the respondents that the property was not used for "worship" and that if used for religious worship, it would constitute an unlawful use in the residential neighborhood.

The Commonwealth Court did not decide for or against petitioner upon the sole point raised in the petition for writ of certiorari, namely, with respect to the "church" and its religion. The Commonwealth Court specifically stated that it was unnecessary to consider this issue, saying,

"Accordingly we take no position on the highly controverted issues revolving around the content and validity of appellant church's creed or doctrine."

The Commonwealth Court held, and this was the sole basis of its decision, that, under the enabling provisions of the Pennsylvania Constitution [presently Article 8, Section 2(a)], the legislative exercise of this delegated power by the Fourth to Eighth Class County Assessment Law, and the decisions of the courts of the Commonwealth, to qualify as "actual places of regularly stated religious worship," the use must be an exclusive use.

The holding of the Commonwealth Court clearly means that a portion of someone's home, even if used as an actual place of religious worship for a certain number of minutes, hours or days in a year, less than substantially all, is not entitled to a fractional exemption from real estate taxes under the Pennsylvania exemption statute.

If instead of petitioners "church," an Episcopal or Catholic Church, or a Synagogue, had used the home for some time each week, to the same limited extent as petitioner's "church," under the court's decision, the home would not be entitled to a partial exemption from real property taxes under the Pennsylvania law.

No federal question is presented by the petition; the petition does not controvert the relevant facts, nor the Pennsylvania law

that a use of a home for worship on some part of Sundays, and possibly other hours, does not entitle anyone to a fractional exemption from real estate taxation.

Petitioner's arguments with respect to religion are irrelevant on this matter, since the opinion below was predicated upon the obvious lack of exclusive use, not whether the use, if an exclusive one would qualify for exemption from real estate taxes in Pennsylvania.

### CONCLUSION

Since no federal question was involved in the decision of the court below, respondent respectfully prays that the petition for writ of certiorari be denied.

Respectfully submitted,

s/ Robert C. Steiger  
*Attorney for Respondent*  
*Northampton Township*